

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

Brent D. Tiernan, et. al.,	:	
	:	
Plaintiff(s),	:	
	:	Case Number: 1:09cv905
vs.	:	
	:	Chief Judge Susan J. Dlott
Sigma Capital, Inc., Retirement, et. al.,	:	
	:	
Defendant(s).	:	

ORDER

The Court has reviewed the Report and Recommendation of United States Magistrate Judge Timothy S. Hogan filed on September 30, 2010 (Doc. 30), to whom this case was referred pursuant to 28 U.S.C. §636(b), and noting that no objections have been filed thereto and that the time for filing such objections under Fed. R. Civ. P. 72(b) expired October 21, 2010, hereby ADOPTS said Report and Recommendation.

Accordingly, Defendant Beneco, Inc.'s, Rule 12(B)(6) Motion to Dismiss (Doc. 8) is **GRANTED**. Plaintiff's Complaint is **DISMISSED** as against Defendant Beneco.

IT IS SO ORDERED.

s/Susan J. Dlott
Chief Judge Susan J. Dlott
United States District Court